

**INDIVIDUAL INCOME TAX EXCLUSION FOR CERTAIN
AMOUNTS RECEIVED FROM THE IOWA VETERANS TRUST
FUND**

Prior Law

None

New Provisions

An income exclusion is available for individual income tax for certain amounts received from the Iowa veterans trust fund. The exclusion includes the following items:

- Travel expenses directly related to follow-up medical care for wounded veterans and their spouses
- Unemployment assistance during a period of unemployment due to prolonged physical or mental illness or disability resulting from military service

Section Amended

Section 1 of House File 2532 amends section 422.7, Code Supplement 2009, by adding new subsection 46A.

Effective Date

Retroactive to January 1, 2010, for tax years beginning on or after that date.